

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 02-0146P

Sales Tax

For August and September 2001

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer paid its August and September 2001 sales tax late and was assessed a late payment penalty.

Taxpayer's representative, in a letter dated February 18, 2002 requests that the department waive the late payment penalty due to an oversight which was not intentional. Taxpayer began business in July and other forms were due at months' end instead of the 20th. Although that date is on the form, taxpayer requests waiver of the penalty.

I. **Tax Administration** – Penalty

DISCUSSION

Taxpayer was assessed a ten percent (10%) penalty because it paid its tax after the due date of the return for August and September 2001.

Taxpayer, in a letter dated February 18, 2002 protested penalties assessed and states it did not make the late payments intentionally but was due to an oversight.

Taxpayer has not provided reasonable cause to allow a waiver of the penalty assessed. Taxpayer should have made itself aware of tax deadlines.

FINDING

Taxpayer's protest is denied.